

**Form 207F-5**  
**Insurance Premiums Tax Return**  
**Nonresident and Foreign Companies**  
**Initial Five-Year Return**

**2004**

Company Name	CT Insurance Premiums Tax Registration No.
Address Line 1	Date Received (For Department Use Only)
Address Line 2	Federal Employer Identification Number
City, Town, or Post Office      State      ZIP Code	Organized Under the Laws of

**Enter First Year of Five-Year Period** \_\_\_\_\_, \_\_\_\_\_, **and Last Year of Five-Year Period** \_\_\_\_\_, \_\_\_\_\_

1	Enter gross direct premiums received during the five preceding calendar years (See instructions on back)	1	00
2	Dividends paid to policyholders on direct business during the five preceding calendar years not including dividends paid on account of ownership of stock	2	00
3	Net direct premiums received during the five preceding calendar years from ocean marine insurance policies written on property located in this state	3	00
4	Benefit payments from group health insurance premiums to the extent allowed by Conn. Gen. Stat. §12-210a during the five preceding calendar years	4	00
5	Total deductions (Add Lines 2, 3, and 4)	5	00
6	Taxable premiums (Subtract Line 5 from Line 1)	6	00
7	Multiply Line 6 by 1.75% (.0175)	7	00
8	Taxes and other obligations on retaliatory basis (See instructions on back)	8	00
9	Other obligations paid to Connecticut (See instructions on back)	9	00
10	Retaliatory computation (Subtract Line 9 from Line 8)	10	00
11	Tax (Enter Line 7 or Line 10 amount, whichever is greater)	11	00
12	If late: penalty ►(12a) \$_____ .00 plus interest ► (12b) \$_____ .00 (See instructions on back)	12	00
13	Balance due with this return (Make check payable to: <b>Commissioner of Revenue Services</b> )	13	00

**Declaration:** I declare under penalty of law that I have examined this return (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for willfully delivering a false return to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.

<b>Sign Here</b>  Keep a copy of this return for your records	Signature of Principal Officer	Title	Date
	Print Name of Principal Officer	Telephone Number (      )	
	Paid Preparer's Signature	Date	Preparer's SSN or PTIN
	Firm Name and Address	Federal Employer Identification Number	

# Form 207F-5

## Instructions

**Purpose:** Use this form to report net direct premiums received by the company for the five preceding calendar years from policies written on property or risks located or resident in this state, except ocean marine insurance.

**Due Date:** Each newly licensed nonresident or foreign insurance company must file this return within 45 days of the company's initial license to transact business in Connecticut.

**Attachments:** Attach the following to this return:

- A copy of Schedule T for the five preceding calendar years; and
- A copy of the Connecticut business page from the Annual Statement filed with the Insurance Department for the five preceding calendar years.

**Rounding Off to Whole Dollars:** You must round off cents to the nearest whole dollar on your return and schedules. Round down to the next lowest dollar all amounts that include 1 through 49 cents. Round up to the next highest dollar all amounts that include 50 through 99 cents.

However, if you need to add two or more amounts to compute the amount to enter on a line, include cents and round off only the total.

Example: Add two amounts (\$1.29 + \$3.21) to compute the total (\$4.50) to enter on a line. Round \$4.50 to \$5.00 and enter \$5.00 on the line.

You must round off cents to the nearest whole dollars on your return. If you do not round, DRS will disregard the cents.

**Line 1:** Enter gross direct premiums (*less return premiums, including cancellations*) received during the five preceding calendar years from policies written on property or risks located or resident in this state but excluding annuity considerations and premiums received for reinsurance assumed from other companies.

**Line 2:** Enter dividends paid to policyholders on direct business for the five preceding calendar years. Do not include any dividends paid on account of the ownership of stock.

**Line 3:** Enter net direct premiums received during the five preceding calendar years from ocean marine insurance policies written on property located in this state.

**Line 4:** Enter benefit payments from group health insurance premiums to the extent allowed by Conn. Gen. Stat. §12-210a for the five preceding calendar years.

**Line 8 and Line 9:** Summarize and attach schedules to support taxes and other obligations claimed on Line 8 during the five preceding calendar years. Apply Connecticut data to your state's forms for Fire Marshal, Franchise, Ocean Marine, Premium, and other taxes to determine the amounts that a Connecticut insurance company would be required to pay in your state.

Line 8 and Line 9 include other taxes and assessments (net of tax offsets allowed). Do not include *ad valorem* taxes on real or personal property, personal income taxes, fees for agents' licenses, or special purpose assessments including, but not limited to workers compensation assessments and insurance guaranty fund assessments.

**Line 12a: Late Payment Penalty:** Multiply Line 11 by 10% (.10). Enter the result or \$50, whichever is greater.

**Line 12b:** Multiply Line 11 by 1% (.01) per month or fraction of a month from the original due date of the return to the date of payment.

**Line 13:** Add Line 11 and Line 12.

Make check payable to: **Commissioner of Revenue Services**

Mail to: Department of Revenue Services  
PO Box 2990  
Hartford CT 06104-2990

**Signature:** The treasurer of the company, or an authorized agent or officer of the company, must sign Form 207F-5.

**Paid Preparer Signature:** A paid preparer must sign and date **Form 207F-5**. Paid preparers must also enter their Social Security Number (SSN) or Preparer Tax Identification Number (PTIN), and their firm's Federal Employer Identification Number (FEIN) in the spaces provided.

**For Further Information:** Call DRS during business hours, Monday through Friday:

- **1-800-382-9463** (in state), or
- **860-297-5962** (from anywhere)

**TTY, TDD, and Text Telephone users only** may transmit inquiries anytime by calling **860-297-4911**.

**Forms and Publications:** Forms and publications are available anytime by:

- **Internet:** Preview and download forms and publications from the DRS Web site at **[www.ct.gov/DRS](http://www.ct.gov/DRS)**
- **DRS TAX-FAX:** Call **860-297-5698** from the handset attached to your fax machine and select from the menu. Only forms (not publications) are available through TAX-FAX.
- **Telephone:** Call **860-297-4753** (from anywhere), or **1-800-382-9463** (in-state) and select **Option 2** from a touch-tone phone.